

PACIFIC BEACH SAFETY: WATER QUALITY AND CLOSURES

1. Summary of Chapter 961/92

The Commission on State Mandates determined that the provisions of Health and Safety Code Sections 427.12, Subdivision (a), and 427.13, as added by Chapter 961, Statutes of 1992, impose a reimbursable state mandated program by requiring the local health officer to post the beach with conspicuous warning signs and to submit to the State Water Resources Control Board an annual survey documenting all beach postings and closures.

Effective January 1, 1996, Chapter 415, Statutes of 1995, renumbered §§ 427.12 and 427.13 as §§ 115910 and 115915, respectively, of the Health and Safety Code.

On November 18, 1993, The Commission on State Mandates determined that Chapter 961, Statutes of 1992, resulted in state-mandated costs which are reimbursable pursuant to Government Code Section 17561.

2. Eligible Claimants

Any coastal county incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Types of Claims

A. Reimbursement Claims

A reimbursement claim is defined in GC Section 17522 as any claim filed with SCO by a county for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim.

An actual claim may be filed by February 15 following the fiscal year in which costs were incurred. If the filing deadline falls on a weekend or holiday, the filing deadline will be the next business day. Since the 15th falls on a weekend in 2009, claims for fiscal year 2007-08 will be accepted without penalty if postmarked or delivered on or before February 17, 2009. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. A claim filed more than one year after the deadline cannot be accepted for reimbursement.

In order for a claim to be considered properly filed, it must include the Indirect Cost Rate Proposal (ICRP) if the indirect cost rate exceeds 10%. A more detailed discussion of the ICRP may be found in Section 8 of the instructions.

Documentation to support actual costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of the instructions.

B. Estimated Claims

Pursuant to AB 8, Chapter 6, Statutes of 2008, the option to file estimated claims has been eliminated. Therefore, estimated claims filed on or after February 16, 2008, will not be accepted by SCO.

4. Reimbursable Components

For each eligible claimant, the following one-time costs and continuing costs are reimbursable:

A. One Time Costs:

One time staff costs to update policies and procedures to conform with the special requirements of Health and Safety Code 427.12, Subdivision (a), and Health and Safety Code 427.13, the latter being limited to the posting of the beach with conspicuous warning signs.

One time cost to develop and establish cost-effective methods for data collection and documentation of scientific data relating to beach water quality and closures. These methods are to be used to obtain and document data for the State's minimum reporting requirements such as the location and duration of each beach closure and the suspected sources of contamination that caused the closure, if known.

If the volume and data structure of closure records justifies automation in other than word-processing format, costs may include the purchase of over-the-counter software and/or hardware, but only if surplus software and/or hardware capacity available at the work location is insufficient to meet the needs of this mandate.

Attach specific justification for data base software and personal computer hardware purchases. As a general guide, if purchase of data base software and/or a hardware is justified, costs are not expected to exceed \$1,000 for software and \$3,000 for hardware. For amounts exceeding these, specific additional narrative is required to substantiate the need. The development of agency-specific software for data collection and documentation would be deemed unusual and would require specific additional narrative to substantiate need.

A county which chooses to collect and retain beach closure data in excess of minimum state requirements is required to prorate costs of data collection and documentation between the state and the county.

If software and/or hardware is purchased or modified for this state mandated program, and is used for any other program, costs shall be prorated.

B. Ongoing Costs:

County staff costs necessary to identify, record, and document beach warning postings and closures due to threats to the public health that occurred during the preceding calendar year, including the location and duration of each beach closure and costs of recording and documenting the suspected sources of the contamination that caused the closure, if known.

County staff costs, and related travel costs, to timely post warning signs along affected portions of coastal beaches and remove them when public health hazard(s) have abated.

Service, equipment and supply costs to procure or produce conspicuous and informative warning signs, and replace or repair, as necessary; and to travel to contaminated sites for posting, removal, or replacement of warning signs.

An annual report or survey submitted to the State Water Resources Control Board which documents all beach postings and closures due to threats to the public health that occurred during the preceding calendar year. The survey shall, at a minimum, include the location and duration of each beach closure in its jurisdiction and the suspected sources of the contamination that caused the closure.

On-going maintenance costs for automated methods of data collection and documentation may be claimed in proportion to this program's shared use of those methods. A county which chooses to collect and retain closure data in excess of minimum state requirements is required to prorate maintenance costs of automated systems between the state and the county.

5. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (i.e., federal, state grants, foundations, etc.) as a result of this mandate shall be identified and deducted so only net costs are claimed.

6. Claim Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms 1 and 2 provided the format of the report and data fields contained with the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated and reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form 2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form 2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

1. Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on the mandate.

2. Office Supplies

Only expenditures which can be identified as a direct cost of the mandate may be claimed. List the cost of materials which have been consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

3. Contracted Services

Contracting costs are reimbursable to the extent that the function performed requires special skills or knowledge that is not readily available from the claimant's staff. Use of contract services must be justified by the claimant.

Give the name of contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on the mandate, inclusive dates when services were performed and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices and other documents evidencing the validity of the expenditures.

4. Fixed Assets (Land, Building, Equipment and Fixtures)

Compensation for fixed asset costs are reimbursable utilizing the procedure

provided in the Office and Management Budget Circular A-87 (OMB A-87).
Example: Compensation for the use of equipment. The claimant may be compensated for the equipment use through a use allowance or depreciation. A use allowance may be computed at an annual rate not to exceed 6 2/3% of acquisition cost. This is reported and claimed through the agency's service-wide

cost allocation plan under the cost element "Use Allowance". Where a depreciation method followed, adequate

property records must be maintained and any generally accepted method of computing depreciation may be used. However, the method of computing depreciation must be consistently applied for any specific class of assets for all affected programs.

List the cost of fixed assets that have been acquired specifically for the purpose of the subject state mandate. If a fixed asset is acquired, but is utilized in some way not directly related to the program, only the prorated portion of the asset which is used for purposes of the subject state mandate is reimbursable.

Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the SCO no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents shall be made available to the SCO on request.

B. Form 1 Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the claim period for which costs are claimed. The claimant must show the number of warning signs posted. Direct costs summarized on this form are carried forward from form 2.

Indirect costs may be computed as 10% of direct labor, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the county. All applicable information from form 1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 PACIFIC BEACH SAFETY			For State Controller Use Only		Program 122
(01) Claimant Identification Number			(19) Program Number 00122		
(02) Claimant Name			(20) Date Filed ____/____/____		
County of Location			(21) LRS Input ____/____/____		
Street Address or P.O. Box Suite			(22) PBS-1 (03)		
City State Zip Code			(23) PBS-1, (04)(1)(d)		
			(24) PBS-1, (04)(2)(d)		
			(25) PBS-1, (06)		
Type of Claim	Estimated Claim	Reimbursement Claim	(26) PBS-1, (07)		
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(27) PBS-1, (09)		
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28) PBS-1, (10)		
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29)		
Fiscal Year of Cost	(06) 20____/20____	(12) 20____/20____	(30)		
Total Claimed Amount	(07)	(13)	(31)		
Less: 10% Late Penalty, not to exceed \$1,000		(14)	(32)		
Less: Prior Claim Payment Received		(15)	(33)		
Net Claimed Amount		(16)	(34)		
Due from State	(08)	(17)	(35)		
Due to State		(18)	(36)		
(37) CERTIFICATION OF CLAIM					
In accordance with the provisions of Government Code §17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.					
I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.					
The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the the State of California that the foregoing is true and correct.					
Signature of Authorized Officer			Date		
Type or Print Name			Title		
(38) Name of Contact Person for Claim			Telephone Number () - Ext.		
			E-Mail Address		

Program 122	PACIFIC BEACH SAFETY Certification Claim Form Instructions	FORM FAM-27
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P.O. Box address, City, State, and Zip Code.
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PBS-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X " in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from form PBS-1, line (11). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount in line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., PBS-1, (03), means the information is located on form PBS-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

**OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250**

Address, if delivered by other delivery service:

**OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 500
 Sacramento, CA 95816**

Program 122	MANDATED COSTS PACIFIC BEACH SAFETY CLAIM SUMMARY				FORM PBS-1
(01) Claimant		(02) Type of Claim		Fiscal Year	
		Reimbursement <input type="checkbox"/>			
		Estimated <input type="checkbox"/>		20____/20____	
Claim Statistics					
(03) Number of beach warning signs posted					
Direct Costs		Object Accounts			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total	
1. Initial Costs					
2. Ongoing Costs					
(05) Total Direct Costs					
Indirect Costs					
(06) Indirect Cost Rate				[From ICRP]	%
(07) Total Indirect Costs				[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs				[Line (05)(d) + line (07)]	
Cost Reduction					
(09) Less: Offsetting Savings, if applicable					
(10) Less: Other Reimbursements, if applicable					
(11) Total Claimed Amount					[Line (08) - {line (09) + line (10)}]

Program 122	PACIFIC BEACH SAFETY CLAIM SUMMARY Instructions	FORM PBS-1
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- (01) Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A form PBS-1 should be completed for each department.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form PBS-1 must be filed for a reimbursement claim. Do not complete form PBS-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form PBS-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the number of beach warning signs posted.
- (04) Reimbursable Components. For each reimbursable component, enter the total from form PBS-2, line (05), columns (d), (e), and (f) to form PBS-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (d).
- (06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.
- (07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(d), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

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Program 122	PACIFIC BEACH SAFETY COMPONENT/ACTIVITY COST DETAIL Instructions	FORM PBS-2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form PBS-2 shall be prepared for each applicable component.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities	Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Services and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Office Supplies							
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

- (05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form PBS-1, block (04), columns (a), (b), and (c) in the appropriate row.